



Tim Russell
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

Cynthia Underwood
Assistant Commissioner
Lewis A. Easterly
Secretary

January 12, 2009

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in the **City of Oxford**, Alabama (located in Calhoun/Talladega Counties).

Sections 11-51-200, et seq., **Code of Alabama 1975**, authorize and empower municipalities to levy a true sales and use tax identical to the State Sales and Use Tax Laws except for the rates of tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax.

On December 23, 2008, the governing body of the City of Oxford adopted Ordinance No. 2008-21 & 2008-22 levying a sales and use tax **effective January 1, 2009**. The tax levied by this ordinance is an amendment to Article IV; Section 22. The use tax rates are the same as the sales tax rates shown below:

Sales & Use Tax Rates:	<u>Old Rates</u>	<u>New Rates</u>
General Rate	4%	5%
Admissions to places of amusement and entertainment	3%	5%
Retail selling price of food for human consumption sold through vending machines	4%	5%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products50%	.50%
Machines, parts, and attachments for machines used in manufacturing tangible personal property50%	.50%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers50%	.50%
Withdrawal fee for automotive vehicle dealers only.....	\$2.50	\$5.00

The Law requires that the City of Oxford sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the City of Oxford sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at www.revenue.alabama.gov/salestax/efiling.html, or through the telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code(s): 9315 (Oxford) & 9215 (Oxford Amusement).

Please direct all questions regarding the City of Oxford sales and use taxes to this office:

Alabama Department of Revenue
Sales, Use & Business Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531